

Amendments to the Specification:

Kindly replace the paragraph on page 4, lines 20-24, of the present application, as filed, with the following amended paragraph:

With the present invention, by manufacturing the epitaxial wafer with a SiC substrate whose off angle is less than 1° from the {0001} face, as shown in FIG. 1b, defects (2) extending in a direction that is perpendicular to the {0001} direction existing in the substrate can be suppressed from propagating to the epitaxially grown portion, and crystal defects (1) and (2) in the epitaxial wafer can be reduced thereby.

Kindly replace the paragraph on page 5, lines 19-23, of the present application, as filed, with the following amended paragraph:

Further, the present invention enables the improvement in the yield of the SiC ingot. Generally, a SiC ingot is manufacturing by growing in the {0001} direction. When cutting a SiC substrate that is 8° off from {0001} direction, cutting stock (3) of 10mm as shown in FIG. 6a will arise if the ingot has a diameter of 75mm (3 inches).